## REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, CALIFORNIA AND RECORD OF ACTION

76

February 25, 2003

FROM: ALAN K. MARKS

County Counsel

SUBJECT: CLAIMS FOR REFUND OF TAX PAYMENTS

RECOMMENDATION: Deny Claims For Refund Of Tax Payments Upon Recommendation Of Tax Collector.

Timothy D. Claiborne P. O. Box 1865 Wrightwood, CA 92397-1865 David W. Caldwell 5459 Chiquita Lane San Bernardino, CA 92404

Melchor and Rhacel Ilagan 7362 Tyler Lane Fontana, CA 92336

BACKGROUND INFORMATION: The above claims were referred to the Office of County Counsel. This office referred the claims to the Tax Collector's Office for recommendation. The Tax Collector recommended that the claims be denied. We concur in that recommendation. The claims do not relate to the pending Prop. 8 cases.

REVIEW BY OTHERS: This item was reviewed by the Office of the Treasurer-Tax Collector (Doug Brogdon, Tax Collection Manager) on January 15, 2003, and the County Administrative Office (Tracy Lindsay, Administrative Analyst) on February 4, 2003.

FINANCIAL IMPACT: None.

SUPERVISORIAL DISTRICTS: All.

PRESENTER: Alan K. Marks, County Counsel (387-5459).

Record of Action of the Board of Supervisors